

## Message Text

UNCLASSIFIED

PAGE 01 RABAT 04159 281512Z  
ACTION L-03

INFO OCT-01 EUR-12 NEA-10 ISO-00 SS-15 SP-02 SSO-00  
EB-08 OMB-01 TRSE-00 /052 W  
-----116020 281526Z /44  
O R 281456Z JUL 77  
FM AMEMBASSY RABAT  
TO SECSTATE WASHDC IMMEDIATE 2663  
INFO AMEMBASSY PARIS

UNCLAS RABAT 4159

E.O. 11652: N/A  
TAGS: EFIN MO  
SUBJECT: US/MOROCCAN TAX TREATY

FOR L/T ROVINE  
PARIS PLEASE PASS AMBASSADOR ANDERSON

REF: (A) STATE 173406, (B) STATE 173407, (C) REDECKER-ROVINE

TELECON 7/27/77

1. MOROCCAN FINANCE MINISTER BENSLIMANE HAS NOW  
PROPOSED, AND AMBASSADOR HAS AGREED TO, SIGNING OF  
TAX TREATY ON MONDAY, AUGUST 1, 11:00 LOCAL.

2. DURING PRELIMINARY REVIEW OF TEXTS BETWEEN EMBOFFS  
AND FINMIN TAX AUTHORITIES, LATTER DREW ATTENTION TO  
SLIGHT BUT IN THEIR VIEW IMPORTANT DISCREPANCY BETWEEN  
ENGLISH AND FRENCH AS WELL AS ARABIC VERSIONS OF EXCHANGE  
OF NOTES. NOTING THAT CURRENT ENGLISH TEXT OF MOROCCAN  
NOTE ON LINE FIVE QUOTE. . . THE MOROCCAN GOVERNMENT,  
FOR THE PURPOSE OF PROMOTING PRIVATE INVESTMENT, WILL  
EXEMPT CERTAIN PROFITS AND INTEREST PAYMENTS FROM  
TAXATION. UNQUOTE WAS ENTIRELY CORRECT, TAX  
AUTHORITIES POINTED OUT THAT CURRENT FRENCH  
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TRANSLATION DID NOT CONVEY MEANING BY USE OF PHRASE  
QUOTE EN S'ABSENANT D'IMPOSER LES DIVIDENDES ET  
INTERETS UNQUOTE. THEY THEREFORE PROPOSED THAT  
PHRASE READ QUOTE . . . EN S'ABSTENANT D'IMPOSER  
CERTAINS BENEFICES ET INERETS. UNQUOTE WHICH  
PRECISELY CONVEYS INTENT OF ENGLISH LANGUAGE.  
SIMILARLY, IN ARABIC TEXT, LINE 5, TRANSLITERATED

WORD QUOTE HESSASS UNQUOTE SHOULD BE CHANGED TO READ  
QUOTE BA-AD UNQUOTE TO CONVEY QUALIFIED NATURE OF  
EXEMPTION, AS ALREADY CONTAINED IN ENGLISH TERM QUOTE  
CERTAIN UNQUOTE.

3. EMBOFFS REGRETTED LAST MINUTE NEED TO REWORK TEXT,  
BUT AGREED THAT PROPOSED CHANGES WERE MORE ACCURATE  
RENDITION OF EXISTING AND FULLY AGREED ENGLISH TEXT.  
THEY SAID THEY WOULD REQUEST WASHINGTON APPROVAL SOONEST,  
HOPEFULLY TO BE IN HAND FOR NEXT JOINT MEETING (JULY 29)  
TO REVIEW TEXTS AND MAKE FINAL PREPARATIONS FOR MONDAY  
SIGNING.

4. TAX AUTHORITIES ALSO BROUGHT UP QUESTION OF  
INITIALING EACH PAGE OF AGREEMENT. EMBOFFS DREW ON  
ROVINE'S JULY 27 TELECON ADVICE THAT INITIALING NOT  
ESSENTIAL IN US VIEW, BUT MOROCCANS NOTED THAT SINCE  
TEXT OF TREATY TO BE SIGNED MONDAY DIFFERED FROM ONE  
ORIGINALLY INITIALED, PROPER LEGAL PROCEDURE WOULD BE  
TO INITIAL EACH PAGE, EVEN THOUGH PROCESS LENGTHY.

5. ACTION REQUESTED. (A) APPROVAL IN TIME FOR  
JULY 29 MEETING TO MAKE REQUESTED CHANGES IN FRENCH  
AND ARABIC TEXTS OF EXCHANGE OF NOTES, PER MOROCCAN  
PROPOSAL; AND (B) ADVICE ON INITIALING OF PAGES IN  
LIGHT OF MOROCCAN OBSERVATIONS. MOFFAT

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TREATY SIGNATURE, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 28-Jul-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01-Jan-1960 12:00:00 am  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
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**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
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**Office:** ACTION L  
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**Original Handling Restrictions:** n/a  
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**Previous Classification:** n/a  
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**Reference:** 77 STATE 173406, 77 STATE 173407  
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**Review Action:** RELEASED, APPROVED  
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**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1958907  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** US/MOROCCAN TAX TREATY FOR L/T ROVINE PARIS PLEASE PASS AMBASSADOR ANDERSON  
**TAGS:** EFIN, MO, US  
**To:** STATE  
**Type:** TE  
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**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
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